

**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER  
AND  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

I.T.A. No.43/Alld/2019  
Assessment Year:2011-12

I.T.A. No.99/Alld/2023  
Assessment Year:2005-06

I.T.A. No.100/Alld/2023  
Assessment Year:2009-10

I.T.A. No.102/Alld/2023  
Assessment Year:2006-07

I.T.A. No.103/Alld/2023  
Assessment Year:2007-08

M/s Subhash Stone Industries Pvt. Ltd., 2-116/14, O Ambika Vihar Haldwani, Nainital (Uttarakhand) PAN:AABCR0021Q (Appellant)	Vs.	A.C.I.T., Central Circle, Allahabad  (Respondent)
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Appellant by	Shri Praveen Godbole, C.A.
Respondent by	Shri Amalendu Nath Mishra, CIT (D.R.)
Date of hearing	09/04/2025
Date of pronouncement	14/05/2025

**ORDER**

**PER SUBHASH MALGURIA:J.M.**

This is a bunch of five appeals, pertaining to the same assessee, filed against separate impugned appellate orders dated 12/02/2019, 23/05/2023, 25/05/2023, 23/05/2023 and 02/05/2023 respectively passed by learned Commissioner of Income Tax (Appeals) [“CIT(A)” for short]. All the appeals were heard together and are being disposed of through this consolidated order for the sake of convenience.

2. The facts of the case, in brief, are that a search & seizure operation was carried out on 03/12/2011 at the residential and business premises belonging to Vaish Group of Cases. In the search action, certain business premises of the group were covered. The assessments were completed in all the above assessment years by making various additions. Aggrieved with the assessments framed by the Assessing Officer, the assessee carried the matter in appeal before the learned CIT(A) who dismissed the appeals of the assessee ex-parte in I.T.A. No.99/Alld/2023, 100/Alld/2023, 102/Alld/2023 and 103/Alld/2023. In I.T.A. No.43/Alld/2019, the claim of the assessee is that the assessee was not provided proper opportunity of hearing for explaining the facts on the points of dispute. Now the assessee is in appeal before the Income Tax Appellate Tribunal.

3. Learned Counsel for the assessee, during the course of hearing, contended that learned CIT(A) was not justified in passing the ex-parte orders without providing reasonable opportunity to the assessee and without considering the facts and evidences placed on record. Learned Counsel for the assessee further submitted that in case an opportunity is

provided then the assessee would demonstrate before the learned CIT(A) the reasons for non-compliance to the statutory notices issued.

4. On the other hand, learned CIT (D.R.) supported the orders of the authorities below.

5. We have heard the rival parties and have gone through the material placed on record. On perusal of records, it is seen that in these cases, proper opportunity was not provided to the assessee for explaining the facts on the points in dispute. It would be in the interest of substantive justice if the matter is remanded back to the file of the learned CIT(A) for fresh adjudication. Accordingly, we set aside the orders of learned CIT(A) and remand back all the cases to his file for adjudicating the issues afresh in accordance with law after providing reasonable opportunity of being heard to the assessee.

6. In the result, all the appeals are allowed for statistical purposes.

(Orders pronounced on 14/05/2025 in accordance with Rule 34(4) of the I.T.A.T. Rules)

Sd/.  
**(SANJAY AWASTHI)**  
**Accountant Member**

Sd/.  
**(SUBHASH MALGURIA )**  
**Judicial Member**

Dated:14/05/2025

\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent
3. Concerned CIT
4. The CIT(A)
5. D.R. ITAT, Lucknow